UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 31, 2014

The Joint Corp

(Exact name of registrant as specified in its charter)

Delaware **(State or other jurisdiction of incorporation)**	**001-36724** **(Commission File Number)**	**90-0544160** **(IRS Employer Identification No.)**

16767 N. Perimeter Drive, Suite 240, **Scottsdale, Arizona** **(Address of principal executive offices)**	**85260** **(Zip Code)**

Registrant's telephone number, including area code: (480) 245-5960

Not applicable
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

This Amendment No. 1 on Form 8-K/A (“Form 8-K/A”) amends the Current Report on Form 8-K filed by The Joint Corp. (“we” or the “Company”) with the Securities and Exchange Commission (“SEC”) on January 7, 2015 (“January Form 8-K”). The January Form 8-K reported under Item 2.01 that the Company had completed its repurchase of six franchises in Los Angeles County, California which was accomplished pursuant to an Asset and Franchise Purchase Agreement (the “Purchase Agreement”) between the Company and The Joint RRC Corp.

The description of the Purchase Agreement found in this Form 8-K/A is not intended to be complete and is qualified in its entirety by reference to the agreements attached to the January Form 8-K.

This Form 8-K/A provides the financial statements and pro forma financial information as required by Item 9.01 of Form 8-K. No other modification to the January Form 8-K is being made by this Form 8-K/A. The information previously reported in or filed with the January Form 8-K is hereby incorporated by reference into this Form 8-K/A.

Item 9.01 Financial Statements and Exhibits.

(a)(1) Financial Statements of Businesses Acquired.

The audited financial statements of The Joint RRC Corp. as of and for the years ended December 31, 2013 and 2012, and accompanying notes, and the unaudited financial statements of The Joint RRC Corp. as of September 30, 2014 and for the nine months ended September 30, 2014 and 2013 are attached hereto as Exhibit 99.1 and are incorporated by reference into this Form 8-K/A.

(b)(1) Pro Forma Financial Information.

The pro forma condensed combined balance sheet as of September 30, 2014 and the pro forma condensed combined statements of operations for the year ended December 31, 2013 and for the nine months ended September 30, 2014, and accompanying notes, are attached hereto as Exhibit 99.2 and are incorporated by reference into this Form 8-K/A.

(d) Exhibits.

Exhibit No.	Description
23.1	Consent of EKS&H, LLLP Independent Auditors for The Joint RRC Corp. as of and for the years ended December 31, 2013 and 2012.
99.1	Audited financial statements of The Joint RRC Corp. as of and for the years ended December 31, 2013 and 2012, and accompanying notes, and unaudited financial statements of The Joint RRC Corp. as of September 30, 2014 and for the nine months ended September 30, 2014 and 2013
99.2	Pro forma condensed combined balance sheet as of September 30, 2014 and the pro forma condensed combined statements of operations for the year ended December 31, 2013 and for the nine months ended September 30, 2014, and notes thereto.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Joint Corp.

Date: March 16, 2015

By: /s/ FRANCIS T. JOYCE
Francis T. Joyce
Chief Financial Officer and Treasurer

EXHIBIT INDEX

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Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference of our report dated March 13, 2015 related to the financial statements of the Joint RRC Corp. as of and for the years ended December 31, 2013 and 2012, which appear in Form 8-K/A of The Joint Corp., dated March 16, 2015.

EKS&H LLLP

March 16, 2015
Denver, Colorado

Exhibit 99.1

THE JOINT RRC CORP.
Financial Statements
and
Independent Auditors' Report
December 31, 2013 and 2012
and
Unaudited Financial Statements
As of September 30, 2014
and for the Nine Months Ended September 30, 2014 and 2013

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INDEPENDENT AUDITORS' REPORT

The Joint RRC Corp.

Lake Forest, California

We have audited the accompanying financial statements of The Joint RRC Corp., which are comprised of the balance sheets as of December 31, 2013 and 2012, and the related statements of operations, changes in stockholders' deficit, and cash flows for the years then ended, and the related notes to the financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Joint RRC Corp. as of December 31, 2013 and 2012, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ EKS&H LLLP

March 13, 2015

Denver, Colorado

THE JOINT RRC CORP.

Balance Sheets

	September 30, 2014 (Unaudited)	December 31, 2013	December 31, 2012
Assets			
Current assets			
Cash	$ 8,448	$ 3,508	$ 43,944
Prepaid expenses	7,145	14,323	5,071
Total current assets	15,593	17,831	49,015
Non-current assets			
Property and equipment, net	492,742	569,596	141,744
Assets not in service	-	252,778	-
Franchise fees, net	189,225	208,800	234,900
Deposits	38,342	38,263	13,051
Total non-current assets	720,309	1,069,437	389,695
Total assets	$ 735,902	$ 1,087,268	$ 438,710
Liabilities and Stockholders' Deficit			
Current liabilities			
Accounts payable and accrued expenses	$ 22,441	$ 23,375	$ 12,733
Accounts payable - related party	34,620	13,930	-
Deferred rent, current portion	31,072	23,809	4,500
Advances from stockholders	2,034,000	1,735,000	570,000
Total current liabilities	2,122,133	1,796,114	587,233
Non-current liabilities			
Deferred rent, net of current portion	157,679	173,370	37,708
Total non-current liabilities	157,679	173,370	37,708
Total liabilities	2,279,812	1,969,484	624,941
Commitments and contingencies			
Stockholders' deficit			
Common stock, no par value, 1,000 shares authorized, 300 shares issued and outstanding at September 30, 2014 and December 31, 2013 and 2012	5,000	5,000	5,000
Accumulated deficit	(1,548,910)	(887,216)	(191,231)
Total stockholders' deficit	(1,543,910)	(882,216)	(186,231)
Total liabilities and stockholders' deficit	$ 735,902	$ 1,087,268	$ 438,710

See notes to financial statements.

THE JOINT RRC CORP.

Statements of Operations

	For the Nine Months Ended September 30,		For the Years Ended December 31,	
	2014	2013	2013	2012
	(Unaudited)	(Unaudited)		
Revenues				
Management fees	$ 170,281	$ 39,795	$ 67,986	$ -
Other revenue	19,328	7,329	10,329	3,808
Total revenues	189,609	47,124	78,315	3,808
Expenses				
General and administrative expenses	641,018	461,392	608,680	141,333
Selling and marketing expenses	93,990	64,809	81,754	21,725
Depreciation and amortization	116,295	55,594	83,866	31,981
Total expenses	851,303	581,795	774,300	195,039
Net loss	$ (661,694)	$ (534,671)	$ (695,985)	$ (191,231)

See notes to financial statements.

THE JOINT RRC CORP.

Statement of Changes in Stockholders' Deficit

	Common Stock		Accumulated	Total Stockholders'
	Shares	Amount	Deficit	Deficit
Balance - December 31, 2011	300	$ 5,000	$ -	$ 5,000
Net loss	-	-	(191,231)	(191,231)
Balance - December 31, 2012	300	5,000	(191,231)	(186,231)
Net loss	-	-	(695,985)	(695,985)
Balance - December 31, 2013	300	5,000	(887,216)	(882,216)
Net loss	-	-	(661,694)	(661,694)
Balance - September 30, 2014 (Unaudited)	300	$ 5,000	$ (1,548,910)	$ (1,543,910)

See notes to financial statements.

THE JOINT RRC CORP.

Statements of Cash Flows

	For the Nine Months Ended September 30, 2014 (Unaudited)	For the Nine Months Ended September 30, 2013 (Unaudited)	For the Years Ended December 31, 2013	For the Years Ended December 31, 2012
Cash flows from operating activities				
Net loss	$ (661,694)	$ (534,671)	$ (695,985)	$ (191,231)
Adjustments to reconcile net loss to net cash used in operating activities				
Depreciation and amortization	116,295	55,594	83,866	31,981
(Gain) on sale of assets not in service	(89,049)	-	-	-
Changes in assets and liabilities				
Prepaid expenses and deposits	7,099	(25,994)	(34,464)	(18,122)
Accounts payable and accrued expenses	(934)	11,879	10,642	12,733
Accounts payable - related party	20,690	-	13,930	-
Deferred rent	(8,428)	150,077	154,971	42,208
	45,673	191,556	228,945	68,800
Net cash used in operating activities	(616,021)	(343,115)	(467,040)	(122,431)
Cash flows from investing activities				
Franchise fees	-	-	-	(261,000)
Purchase of property and equipment	(19,866)	(362,150)	(485,618)	(143,625)
Purchase of assets not in service	(113,173)	(115,765)	(252,778)	-
Proceeds from sale of assets not placed in service	455,000	-	-	-
Net cash provided by (used in) investing activities	321,961	(477,915)	(738,396)	(404,625)
Cash flows from financing activities				
Advances from stockholders	299,000	830,000	1,165,000	300,000
Net cash provided by financing activities	299,000	830,000	1,165,000	300,000
Net increase (decrease) in cash	4,940	8,970	(40,436)	(227,056)
Cash - beginning of year	3,508	43,944	43,944	271,000
Cash - end of year	$ 8,448	$ 52,914	$ 3,508	$ 43,944

See notes to financial statements.

Notes to Financial Statements

Note 1 - Description of Business and Summary of Significant Accounting Policies

The Joint RRC Corp. (the "Company") was formed in December 2011 for the purpose of operating franchises. The Company purchased franchise rights from The Joint Corp., a franchisor of chiropractic clinics, to operate nine units in California. In the state of California, a chiropractor must be part of a professional services corporation ("P.C.") in order to practice. The Company has entered into six management agreements with P.C.s to manage and operate these clinics. The remaining three units are not developed or in operation. The Company sold substantially all of its assets and management agreements to The Joint Corp. on December 31, 2014.

The Company also invested in two Thinique medical weight loss units in 2013, which were subsequently disposed of in 2014.

Cash

The Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash. The Company continually monitors its positions with, and the credit quality of, the financial institutions with which it invests. The Company had no cash equivalents as of September 30, 2014 and December 31, 2013 and 2012.

Property and Equipment

Property and equipment are stated at cost. Depreciation is provided utilizing the straight-line method over the estimated useful lives for owned assets, ranging from three to seven years, and the related lease terms for leasehold improvements.

Franchise Fees

Franchise fees are amortized over 10 years, which is the term of the franchise agreement. For each franchise purchased by the Company, a fee of $29,000 is paid to the franchisor.

Long-Lived Assets

The Company reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recovered. The Company looks primarily to the undiscounted future cash flows in its assessment of whether or not long-lived assets have been impaired. No impairments of long-lived assets were recorded during the nine months ended September 30, 2014 and 2013 and the years ended December 31, 2013 and 2012.

Deferred Rent

The Company has entered into operating lease agreements, some of which contain provisions for future rent increases or periods in which rent payments are reduced. The Company records monthly rent expense equal to the total of the payments due over the lease term, divided by the number of months of the lease term. The difference between rent expense recorded and the amount paid is credited or charged to deferred rent, which is reflected as a separate line item in the accompanying balance sheets. The Company records tenant improvement allowances as deferred rent and amortizes the allowance over the term of the lease as a reduction to rent expense.

Note 1 - Description of Business and Summary of Significant Accounting Policies (continued)

Revenue Recognition

The Company derives its revenue in the form of fees from the performance of management, organizational, and administrative services. Based on management agreements with the P.C.s, the Company earns a monthly fee from each P.C. Revenue is recognized in the month the fees are earned. Each of the P.C.s are in the initial stage of business development and have not generated enough revenue to cover the monthly fees outlined in the agreement. Since the collectibility of the full management fee is uncertain, revenue has only been recognized for fees paid by the P.C.s.

Royalties and Advertising Fees

Pursuant to the franchise agreements, the Company is required to pay royalties and advertising fees based on a percentage of the P.C.s' sales, including 7% for royalties and 1% to 2% for advertising fees.

Advertising Costs

The Company expenses advertising costs as incurred. Advertising expense for the nine months ended September 30, 2014 and 2013 was $92,515 and $54,479, respectively. Advertising expense for the years ended December 31, 2013 and 2012 was $70,811 and $19,278, respectively.

Income Taxes

The Company has elected to be treated as an S corporation for income tax purposes. Accordingly, taxable income and losses of the Company are reported on the income tax returns of the stockholders, and no provision for federal income taxes has been recorded on the accompanying financial statements.

The Company applies a more-likely-than-not measurement methodology to reflect the financial statement impact of uncertain tax positions taken or expected to be taken in a tax return. If taxing authorities were to disallow any tax positions taken by the Company, the additional income taxes, if any, would be imposed on the Company's stockholders rather than on the Company. Accordingly, there would be no effect on the Company's financial statements. The Company's tax returns subject to examination by tax authorities include 2011 through the current year for state and federal tax reporting purposes.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 1 - Description of Business and Summary of Significant Accounting Policies (continued)

Subsequent Events

The Company has evaluated all subsequent events through the auditors' report date, which is the date the financial statements were available for issuance. The Company sold substantially all of its assets and management agreements to The Joint Corp. on December 31, 2014.

Note 2 - Balance Sheet Disclosures

Property and equipment are summarized as follows:

	September 30, 2014	December 31, 2013	December 31, 2012
	(Unaudited)		
Office equipment	$ 29,979	$ 28,729	$ 17,113
Furniture and fixtures	59,836	59,836	8,116
Leasehold improvements	563,294	544,678	122,396
	653,109	633,243	147,625
Less accumulated depreciation	(160,367)	(63,647)	(5,881)
	$ 492,742	$ 569,596	$ 141,744

Depreciation expense for the nine months ended September 30, 2014 and 2013 was $96,720 and $36,019, respectively. Depreciation expense for the years ended December 31, 2013 and 2012 was $57,766 and $5,881, respectively.

Franchise fees consist of the following:

	September 30, 2014	December 31, 2013	December 31, 2012
	(Unaudited)		
Franchise fees	$ 261,000	$ 261,000	$ 261,000
Less accumulated amortization	(71,775)	(52,200)	(26,100)
	$ 189,225	$ 208,800	$ 234,900

Amortization expense for each of the nine months ended September 30, 2014 and 2013 was $19,575. Amortization expense for each of the years ended December 31, 2013 and 2012 was $26,100. Future amortization expense is $26,100 annually through 2022.

Note 3 - Assets Not in Service

The Company planned on opening Thinique medical weight loss units as part of its operating strategy. In 2013, it made deposits and started leasehold improvements on lease sites. These assets were never placed in service and were sold in 2014.

Note 4 - Advances from Stockholders

The Company has outstanding amounts due to its three stockholders. These balances are non-interest bearing and are due on demand. The balance on these obligations as of September 30, 2014 and December 31, 2013 and 2012 was $2,034,000, $1,735,000, and $570,000, respectively.

Note 5 - Commitments and Contingencies

Operating Leases

The Company leases facilities, equipment, and vehicles under non-cancelable operating leases. Rent expense for the nine months ended September 30, 2014 and 2013 was $358,096 and $281,359, respectively. Rent expense for the years ended December 31, 2013 and 2012 was $294,055 and $72,223, respectively.

Future minimum lease payments under these leases are approximately as follows:

Year Ending December 31,		
2015	$	390,000
2016		400,000
2017		390,000
2018		230,000
2019		101,000
Thereafter		427,000
	$	1,938,000

Litigation

In the normal course of business, the Company is party to litigation from time to time. The Company maintains insurance to cover certain actions and believes that resolution of such litigation will not have a material adverse effect on the Company.

Note 6 - Stockholders' Deficit

The Company was organized in December 2011. It elected to have one class of stock and authorized issuance of 1,000 shares, 300 of which were issued and outstanding as of September 30, 2014 and December 31, 2013 and 2012.

Note 7 - Related Party Transactions

A related entity provided advertising and bookkeeping services totaling $39,043 and $35,565 during the nine months ended September 30, 2014 and 2013, respectively, and $48,717 and $13,083 during the years ended December 31, 2013 and 2012, respectively. Amounts payable to this related party were $34,620, $13,930, and $0 as of September 30, 2014 and December 31, 2013 and 2012, respectively.

THE JOINT CORP.
UNAUDITED PRO FORMA FINANCIAL INFORMATION

On December 31, 2014, we acquired substantially all the assets and certain liabilities of The Joint RRC Corp., which operated six clinics in Los Angeles County, for a purchase price of $900,000 which was paid in cash on December 31, 2014.

The purchase price has been initially allocated to the underlying assets, including the identifiable intangible assets, based on the Company's estimate of fair values and remaining economic lives. The excess of the purchase price over the net of the amounts assigned to tangible and identifiable intangible assets acquired and liabilities assumed is recognized as goodwill, and as a result will be subject to the annual impairment test.

The following unaudited pro forma combined condensed financial statements reflect the acquisition using the purchase method of accounting. The pro forma adjustments are based upon available information and assumptions that we believe are reasonable. The pro forma adjustments are preliminary and have been prepared to illustrate the estimated effect of the acquisition. Final adjustments may differ from the pro forma adjustments presented herein. The unaudited pro forma combined condensed financial statements are based on historical results and do not include any adjustments to reflect expected future cost savings from consolidation and efficiencies or the effects of any other cost reduction actions, nor do these statements include any pro forma adjustments relating to costs of integration that the combined company may incur, as such adjustments would be forward-looking.

The unaudited pro forma condensed combined balance sheet presented illustrates the effect of the acquisition of The Joint RRC Corp. as if the acquisition had occurred as of September 30, 2014.

The unaudited pro forma condensed combined statement of operations for the year ended December 31, 2013 illustrates the effect of the acquisition of The Joint RRC Corp. and related assets as if it had occurred on January 1, 2013, and was derived from the historical audited statements of operations for The Joint RRC Corp., combined with The Joint Corp.'s historical audited statements of operations for the year ended December 31, 2013.

The unaudited pro forma condensed combined statement of operations for the nine months ended September 30, 2014 illustrates the effect of the acquisition of The Joint RRC Corp. and related assets as if it had occurred on January 1, 2014, and was derived from the historical unaudited statements of operations for The Joint RRC Corp., combined with The Joint Corp.'s historical unaudited statements of operations for the nine months ended September 30, 2014.

The historical consolidated financial information has been adjusted to give effect to pro forma events that are (i) directly attributable to the acquisition, (ii) factually supportable, and (iii) with respect to the statement of operations, expected to have a continuing impact on the combined results.

Intercompany transactions between the Joint Corp. and the Joint RRC Corp. have been eliminated within the condensed combined statements of operations. The assumptions used to prepare the pro forma financial information are contained in the notes to the unaudited pro forma combined condensed financial statements.

The unaudited pro forma combined condensed financial statements should be read in conjunction with the historical audited financial statements and notes thereto of The Joint Corp in its Form S-1/A, filed with the Securities and Exchange Commission on November 7, 2014, the historical unaudited financial statements and notes thereto of The Joint Corp contained in its September 30, 2014 Quarterly Report on Form 10-Q filed with the Securities and Exchange Commission on December 22, 2014, and the historical audited and unaudited financial statements and notes thereto of The Joint RRC Corp. which are included as Exhibit 99.1 to this Current Report on Form 8-K/A.

Pro forma adjustments for the acquisition are based upon preliminary estimates, available information and certain assumptions that management of the Company deem appropriate. Final adjustments may differ from the pro forma adjustments presented herein. Any changes to the initial estimates of the fair value of the assets and liabilities will be recorded as adjustments to those assets and liabilities, and residual amounts will be allocated to goodwill.

The pro forma information is presented for illustrative purposes only and is not necessarily indicative of the operating results that would have occurred if we had operated The Joint RRC Corp. or if the acquisition had occurred as of the date or during the period presented, nor is it necessarily indicative of future operating results or financial position.

Certain reclassifications have been made from The Joint RRC Corp.'s financial statements to conform with the presentation of The Joint Corp.'s financial statements.

THE JOINT CORP.
Unaudited Pro Forma Condensed Combined Balance Sheet
As of September 30, 2014

	Historical Joint Corp	Historical Joint RRC Corp	Pro Forma Adjustments		Pro Forma Consolidated
Current assets:					
Cash	$ 2,373,925	$ 8,448	$ (8,448)(a)	$ (900,000)(e)	$ 1,473,925
Restricted cash	217,736	-			217,736
Accounts receivable, net	333,156	-	-	-	333,156
Income taxes receivable	320,290	-	-	-	320,290
Note receivable - current portion	27,119	-	-	-	27,119
Deferred franchise costs - current portion	957,950	-	-	-	957,950
Deferred tax asset - current portion	701,200	-	-	-	701,200
Deferred offering costs	511,921	-	-	-	511,921
Prepaid expenses and other current assets	68,959	7,145	(7,145)(a)	-	68,959
Total current assets	5,512,256	15,593	(15,593)	(900,000)	4,612,256
Property and equipment, net	794,383	492,742	(162,872)(b)	-	1,124,253
Note receivable, net of current portion	38,778	-	-	-	38,778
Deferred franchise costs, net of current portion	2,086,800	-	-	-	2,086,800
Deferred tax asset - noncurrent	1,265,700	-	-	-	1,265,700
Intangible assets, net	-	189,225	(36,225)(c)	-	153,000
Goodwill	-	-	644,964(d)	-	644,964
Deposits and other assets	77,650	38,342	(38,342)(a)	-	77,650
Total assets	$ 9,775,567	$ 735,902	$ 391,932	$ (900,000)	$ 10,003,401
Current liabilities:					
Accounts payable and accrued expenses	$ 677,272	$ 57,061	$ (57,061)(a)	$ -	$ 677,272
Co-op funds liability	99,104	-	-	-	99,104
Payroll liabilities	316,529	-	-	-	316,529
Advertising fund deferred revenue	118,632	-	-	-	118,632
Income taxes payable	-	-	-	-	-
Other current liabilities	-	2,034,000	(2,034,000)(a)	-	-
Deferred rent - current portion	72,417	31,072	(31,072)(a)	-	72,417
Deferred revenue - current portion	2,704,250	-	-	-	2,704,250
Total current liabilities	3,988,204	2,122,133	(2,122,133)	-	3,988,204
Deferred rent, net of current portion	471,146	-	-	-	471,146
Deferred revenue, net of current portion	6,754,750	-	-	-	6,754,750
Other liabilities	204,300	157,679	(157,679)(a)	227,834(f)	432,134
Total liabilities	11,418,400	2,279,812	(2,279,812)	168,570	11,646,234
Commitment and contingencies					
Stockholders' deficit:					
Preferred stock	25	-	-	-	25
Common stock	5,365	5,000	(5,000)(g)	-	5,365
Additional paid-in capital	1,588,395	-	-	-	1,588,395
Treasury stock	(791,638)	-	-	-	(791,638)
Accumulated deficit	(2,444,980)	(1,548,910)	1,548,910(g)	-	(2,444,980)
Total stockholders' deficit	(1,642,833)	(1,543,910)	1,543,910	-	(1,642,833)
Total liabilities and stockholders' deficit	$ 9,775,567	$ 735,902	$ (735,902)	$ 227,834	$ 10,003,401

See accompanying notes to the unaudited pro forma financial information.

THE JOINT CORP.
Unaudited Pro Forma Condensed Combined Statement of Operations
For the Year Ended December 31, 2013

	Historical Joint Corp	Historical Joint RRC Corp	Pro Forma Adjustments	Pro Forma Adjustments	Pro Forma Consolidated
Revenues:					
Royalty fees	$ 1,531,201	$ -	$ (31,103)(h)	$ -	$ 1,500,098
Franchise fees	2,536,333	-	(116,000)(i)	-	2,420,333
Regional developer fees	742,875	-	-	-	742,875
IT related income and software fees	762,867	-	(9,625)(j)	-	753,242
Advertising fund revenue	216,784	-	-	-	216,784
Other income	168,007	78,315	-	-	246,322
Total revenues	5,958,067	78,315	(156,728)	-	5,879,654
Cost of revenues:					
Franchise cost of revenues	1,781,477	-	-	-	1,781,477
IT cost of revenues	224,719	-	-	-	224,719
Total cost of revenues	2,006,196	-	-	-	2,006,196
Selling and marketing expenses	781,256	81,754	(9,625)(j)	-	853,385
Depreciation and amortization	70,725	83,866	47,571(k)	(26,100)(l)	176,062
General and administrative expenses	2,660,101	608,680	(31,103)(h)	(50,735)(m)	3,186,943
Total selling, general and administrative expenses	3,512,082	774,300	6,843	(76,835)	4,216,390
Income (loss) from operations	439,789	(695,985)	(163,571)	76,835	(342,932)
Other expense	(32,000)	-	-	-	(32,000)
Income (loss) before income tax benefit	407,789	(695,985)	(163,571)	76,835	(374,932)
Income tax expense	(252,154)	-	252,154(n)	-	-
Net income (loss)	$ 155,635	$ (695,985)	$ 88,583	$ 76,835	$ (374,932)
Earnings per share:					
Basic earnings (loss) per share	$ 0.03				$ (0.07)
Diluted earnings (loss) per share	$ 0.02				$ (0.07)

See accompanying notes to the unaudited pro forma financial information.

THE JOINT CORP.
Unaudited Pro Forma Condensed Combined Statement of Operations
For the Nine Months Ended September 30, 2014

	Historical Joint Corp	Historical Joint RRC Corp	Pro Forma Adjustments	Pro Forma Adjustments	Pro Forma Consolidated
Revenues:					
Royalty fees	$ 2,233,053	$ -	$ (48,681)(h)	$ -	$ 2,184,372
Franchise fees	1,469,500	-	(29,000)(i)	-	1,440,500
Regional developer fees	377,000	-	-	-	377,000
IT related income and software fees	629,225	-	(13,750)(j)	-	615,475
Advertising fund revenue	204,141	-	-	-	204,141
Other income	148,347	189,609	-	-	337,956
Total revenues	5,061,266	189,609	(91,431)	-	5,159,444
Cost of revenues:					
Franchise cost of revenues	1,505,569	-	-	-	1,505,569
IT cost of revenues	164,987	-	-	-	164,987
Total cost of revenues	1,670,556	-	-	-	1,670,556
Selling and marketing expenses	723,955	93,990	(13,750)(j)	-	804,195
Depreciation and amortization	141,707	116,295	35,678(k)	(19,575)(l)	274,106
General and administrative expenses	3,215,242	641,018	(48,681)(h)	(38,311)(m)	3,769,268
Total selling, general and administrative expenses	4,080,905	851,303	(26,753)	(57,886)	4,847,469
Loss from operations	(690,194)	(661,694)	(64,678)	57,886	(1,358,681)
Other expense	(58,399)	-	-	-	(58,399)
Loss before income tax benefit	(748,593)	(661,694)	(64,678)	57,886	(1,417,080)
Income tax benefit	284,574	-	-	-	284,574
Net loss	$ (464,019)	$ (661,694)	$ (64,678)	$ 57,886	$ (1,132,506)
Earnings per share:					
Basic loss per share	$ (0.10)				$ (0.23)
Diluted loss per share	$ (0.10)				$ (0.23)

See accompanying notes to the unaudited pro forma financial information.

THE JOINT CORP

NOTES TO UNAUDITED PRO FORMA FINANCIAL INFORMATION

1. Basis of Presentation

The unaudited pro forma condensed combined balance sheet as of September 30, 2014 and the unaudited pro forma condensed combined statements of operations for the nine months ended September 30, 2014 and for the year ended December 31, 2013 are based on the historical financial statements of The Joint Corp. and The Joint RRC Corp., after giving effect to our acquisition of The Joint RRC Corp. on December 31, 2014, and after applying the assumptions, reclassifications and adjustments described in the accompanying notes to the unaudited pro forma condensed combined financial statements.

The unaudited pro forma condensed combined financial statements should be read in conjunction with the historical consolidated financial statements of The Joint Corp included in its Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, and the historical financial statements of The Joint RRC Corp., included herein.

The unaudited pro forma condensed combined financial statements have been presented for informational purposes only. The unaudited pro forma condensed combined financial statements are not intended to represent or be indicative of what the combined company's results of operations or financial position that would have reported had the acquisition been completed as of the dates presented, and should not be taken as a representation of the combined company's future consolidated results of operations or financial position.

The unaudited pro forma condensed combined financial statements were prepared using the acquisition method of accounting. As such, identifiable assets acquired and liabilities assumed are recognized at fair value as of the acquisition date. Goodwill as of the acquisition date is measured as the excess of consideration transferred and the net amounts of the identifiable assets acquired and the liabilities assumed.

The unaudited pro forma condensed combined financial statements do not reflect any adjustments for restructuring activities or expected operating efficiencies or cost savings that may be achieved with respect to the combined companies or the costs necessary to achieve such restructuring activities, cost savings and operating synergies.

2. Description of Pro Forma Adjustments

a) Adjustments to exclude certain assets and liabilities not included in the acquisition.

b) Preliminary management estimates of The Joint RRC Corp. fixed asset fair values are $162,872 lower than the net book values as of December 31, 2014. A similar adjustment is made to the pro forma balance sheet as of September 30, 2014.

c) Adjustment to reflect preliminary estimate of intangibles, which consist of reacquired franchise rights and customer relationships.

d) Adjustment to reflect preliminary goodwill as a result of the acquisition.

e) Adjustment to reflect the cash paid as consideration for the acquisition.

f) Adjustment to recognize the fair value of unfavorable leases as a result of the acquisition.

g) Adjustment to eliminate historical equity accounts of The Joint RRC Corp.

h) Adjustment to eliminate royalty fees from Joint RRC Corp. that are intercompany in nature on a combined basis.

i) Eliminate franchise fees from Joint RRC Corp. that are intercompany in nature on a combined basis.

j) Eliminate software fees from Joint RRC Corp. that are intercompany in nature on a combined basis.

k) Recognize the amortization of intangible assets of reacquired franchise rights and customer relationships arising from the acquisition, which are being amortized over useful lives of seven and two years, respectively.

l) Eliminate The Joint RRC Corp.'s amortization of franchise fees which are intercompany in nature on a combined basis.

m) Record amortization of unfavorable lease liabilities that were recognized in connection with the acquisition.

n) Adjust income tax expense to eliminate the income tax expense recognized on The Joint Corp's financial statements as the combined entity is in a net loss position.